

# LIBRARY INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON, D. C. 20224

Industry Circular No. 66-15

June 21, 1966

CLAIMS FOR CREDIT OR REFUND - SECTION 5705, I.R.C.

Manufacturers of cigars, cigarettes,  
cigarette papers, and cigarette tubes:

Your attention is called to Section 5705(c) of the Internal Revenue Code, which provides that claims for credit or refund of taxes in respect to cigars, cigarettes, cigarette papers, or cigarette tubes withdrawn from the market shall be filed within six months after the date of the withdrawal.

Manufacturers are reminded that Form 3069, Schedule of Cigars, Cigarettes, or Cigarette Papers or Tubes Withdrawn From the Market, is not a claim and its filing does not affect the statutory period of limitation for filing claims. Form 3069, now being revised, will have a conspicuous statement to this effect.

To protect your interests under Section 5705, you will want to be certain that claims are filed on appropriate Form 843, Claim, or Form 2635, Claim - Alcohol and Tobacco Taxes, within the prescribed statutory period.

Inquiries regarding this circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

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*Harold A. Serr*

Harold A. Serr

Director, Alcohol and Tobacco Tax Division

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